IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

C.W.P.No.14603 of 2006
Date of Decision : 18.9.2007

M/s Singh Overseas, Hisar

---Petitioner

Vs.

Union Bank of India and others

---Respondents

Coram: **Hon'ble Mr. Justice M.M.Kumar**
Hon'ble Mr. Justice Ajay Kumar Mittal

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Present: Mr.V.K.Aggarwal, Advocate
for the petitioner.

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M.M.Kumar, J.

This petition filed under Articles 226 of the Constitution prays for quashing of order dated 6.2.2007 (P-4) passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi declining the prayer of the petitioner for waiving the condition of pre-deposit by the petitioner. The application has been dismissed with the observation that an amount of Rs. 29.5 lakhs be deposited. There are observations made by the Tribunal which shows that the petitioner has disowned the consignment which was found to be the value of Rs. 4 lakhs only against the declared value of Rs. 32 lakhs. The order further reveals after noticing the statement of driver of the vehicle that the goods were not transported from the factory nor they were taken in the same packing. Furthermore, there was no explanation tendered to explain the time gap of five months. The goods on examination

were also found to be different than the declaration made.

In view of the above, we are of the considered view that the petitioner does not deserve any equitable relief under Article 226 of the Constitution. The petition is wholly without merit and the same is accordingly dismissed. However, it is made clear that any observation made in this order cannot be considered as an expression on merit by the appellate authority.

(M.M.KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

September 18, 2007
paramjit